THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE C.V. RAMULU

Date: 06—10—2005

W.P. No. 21881 of 2005

Between:

Venkata Laxmi Traders, Rep. by its Managing Partner

Sri P. Veerasivakumar.

…Petitioner.

A n d

The Assistant Commercial Tax Officer,

Rajampet, Kadapa District.

…Respondent.

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

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W.P. No. 21881 of 2005

O R D E R: (per Sri B. Sudershan Reddy, J)

Heard the learned counsel for the petitioner and the learned Special Standing Counsel for Commercial Taxes and at their request the matter taken up for hearing. Rule nisi.

The impugned order does not suffer from any legal infirmities as such, requiring our interference in exercise of our jurisdiction under Article 226 of the Constitution of India.

Admittedly, no final orders have been passed by the respondent-authority assessing the liability of the petitioner, either in the matter of payment of tax or penalty as such. The impugned order, obviously, has been passed by the respondent herein when the petitioner requested to release the seized goods. In such view of the matter, it is not possible to express any opinion whatsoever on any of the questions as to whether what is the amount of tax liable to be paid by the petitioner and whether any penalty at all is liable to be paid by the petitioner.

Interest of justice would be met by directing the respondent herein to release the seized stock subject to the condition of petitioner furnishing bank guarantee for a sum of Rs.38,466/- as directed by the respondent herein, and such bank guarantee shall be subject to the final orders to be passed by the respondent. The petitioner shall furnish bank guarantee, which shall subsist for a period of six months from the date of furnishing such bank guarantee. The respondent shall pass final orders within three months from the date of receipt of a copy of this order.

The writ petition is disposed of accordingly.

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B. Sudershan Reddy, J.

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C.V. Ramulu, J.

Date: 06—10—2005.

Note:

C.C.

(BO)

MVB.